



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0828-23844527

**46 Sheridan County**

**0828 Plentywood K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Shari Hurst **Phone #:** (406) 765-1803

(Signature)

(Date)

**Chair, Board of Trustees:** Rachel Howard

(Signature)

(Date)

**County Superintendant** June Johnson

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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**0828 Plentywood K-12 Schools**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Stoner Athletic Grant	LOCAL		
003	Box Tops	LOCAL	None	NA
004	Music Boosters	LOCAL	None	NA
005	Elementary Playground Project	LOCAL	None	
006	Greenhouse Project	LOCAL	None	
008	Montana Digital Academy	LOCAL	None	NA
009	Outlook Annexation Funds	LOCAL		
011	Academic Achievement AYP	STATE		
018	Sheridan Electric Capital Credit Donation	LOCAL		
021	Violet Larsen Memorial Technology	LOCAL		
022	BCBSMT Refund in Question 14-15	LOCAL		
025	Advancing Agriculture Education Program	STATE		NA
026	Advancing Agriculture Education Program	STATE		NA
035	PEAF Spring 2015	LOCAL		
036	PEAF Spring 2016	LOCAL		
040	OPI School Nutrition Grant	STATE	46-08282016EG	10.579
041	Advance on Payment of Protested Tax	LOCAL		
046	Vocational Rehab-DPHHS	STATE		
051	Boiler/Heating System - Bond	LOCAL		
052	Roof - Bond	LOCAL		
053	Alarm System - Bond	LOCAL		
095	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
101	Marron CD Scholarshi	LOCAL		
102	CKraft Memorial Scholarship	LOCAL		
216	Vo Ed All Career & Tech Ed Programs	STATE		State
315	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
316	Title I Improving Basic Programs	FEDERAL		84.010A
666	OTO Energy Cost Relief	STATE		
776	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
796	IDEA Preschool (Trans from Coop)	FEDERAL		84.173A
802	LGST	LOCAL		
803	Stoner Science Grant	LOCAL		



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
816	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
910	Budget Amendment			

# Trustees' Financial Summary

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	362,317.23	203,239.80	371,129.62	1,394.95
02	Taxes Receivable - Real and Personal (120-149)	197,838.78	39,756.58	27,735.76	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				280.73
06	Other Current Assets (190-210)	3,500.00			
07	Inventories (220 & 230)	47,335.48	7,693.32		8,071.07
08	Prepaid Expenses (240)	6,426.61	11,744.25		
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	617,418.10	262,433.95	398,865.38	9,746.75
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	35,547.31	414.59		58.26
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	35,547.31	414.59		58.26
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	197,838.78	39,756.58	27,735.76	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)	47,335.48	7,693.32		8,071.07
38	Reserve for Encumbrances (953)	8,521.75			1,700.00
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	328,174.78	214,569.46	371,129.62	(82.58)
52	<b>TOTAL FUND BALANCE/EQUITY</b>	384,032.01	222,262.78	371,129.62	9,688.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	617,418.10	262,433.95	398,865.38	9,746.75

# Trustees' Financial Summary

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**0828 Plentywood K-12 Schools**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.14	124,505.90	177,098.67	16,122.29
02	Taxes Receivable - Real and Personal (120-149)	3,451.31			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,451.45	124,505.90	177,098.67	16,122.29
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				7.13
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				7.13
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,451.31			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,201.99	
48	Fund Balance for Budget	0.14	124,505.90	171,896.68	16,115.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>	0.14	124,505.90	177,098.67	16,115.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,451.45	124,505.90	177,098.67	16,122.29

# Trustees' Financial Summary

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**0828 Plentywood K-12 Schools**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,621.47		7,588.10	17,789.62
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,230.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	16,851.47		7,588.10	17,789.62
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	21.91			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	21.91			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	16,829.56		7,588.10	17,789.62
52	<b>TOTAL FUND BALANCE/EQUITY</b>	16,829.56		7,588.10	17,789.62
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	16,851.47		7,588.10	17,789.62

# Trustees' Financial Summary

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**0828 Plentywood K-12 Schools**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,099.13	2,717.97		
02	Taxes Receivable - Real and Personal (120-149)	11,267.86			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)		35,232.75		
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21,366.99	37,950.72		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	3,200.00			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	3,200.00			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	11,267.86			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,899.13	37,950.72		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,899.13	37,950.72		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,366.99	37,950.72		



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,098,889.98	97,524.35		
02	Taxes Receivable - Real and Personal (120-149)		17,343.61		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,098,889.98	114,867.96		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	77,195.24			
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>	77,195.24			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		17,343.61		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	2,829,637.00			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,192,057.74	97,524.35		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,021,694.74	97,524.35		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,098,889.98	114,867.96		

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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50,299.13		81,298.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	50,299.13		81,298.75	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	50,299.13		81,298.75	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	50,299.13		81,298.75	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	50,299.13		81,298.75	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	114,237.48	49,850.13		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	114,237.48	49,850.13		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	114,237.48	49,850.13		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	114,237.48	49,850.13		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	114,237.48	49,850.13		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		8,374.27		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		8,374.27		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		8,374.27		
35	<b>TOTAL LIABILITIES</b>		8,374.27		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		8,374.27		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0828-23844527

**46 Sheridan County**

**0828 Plentywood K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	984,685.34	939,325.95
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,589.64	4,222.64
	1190 Penalties and Interest on Taxes	1,312.19	1,055.67
	1510 Interest Earnings	4,711.77	3,745.65
	1900 Other Revenue from Local Sources	1,575.22	691.06
	1945 Fees - Users/Resale of Supplies	0.00	133.00
	3110 Direct State Aid	1,208,166.58	1,219,313.20
	3111 Quality Educator	107,854.11	113,095.29
	3112 At Risk Student	7,684.19	9,435.97
	3113 Indian Education For All	7,956.00	7,913.52
	3114 American Indian Achievement Gap	2,200.00	2,255.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	120,775.28	93,602.40
	3116 Data For Achievement	5,850.00	7,580.00
	3118 Natural Resource Development	8,609.59	13,688.74
	3120 State Guaranteed Tax Base Aid	177,789.96	145,612.50
	3444 State School Block Grant	372,076.66	372,076.66
	3446 SB96 Block Grant Reimbursement	28,963.71	0.00
	3460 Montana Oil and Gas Tax	66,564.21	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	911.45
<b>041</b>	<b>Advance on Payment of Protested Tax</b>		
	1111 District Levy - Real Property	0.00	178,140.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,117,364.45</b>	<b>3,112,798.88</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	180	Summer School			
		1XXX	Instruction		
			1XX Personal Services - Salaries	6,240.00	0.00
			2XX Personal Services - Employee Benefits	31.26	0.00
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,407,881.55	1,479,533.60
			2XX Personal Services - Employee Benefits	190,789.05	197,919.97
			3XX Purchased Professional and Technical Services	43,488.28	19,100.22
			4XX Purchased Property Services	6,201.61	235.86
			5XX Other Purchased Services	4,918.22	6,536.99
			6XX Supplies and Materials	69,657.36	16,626.85
			810 Dues and Fees	0.00	50.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>21XX Support Services - Students</b>			
		1XX	Personal Services - Salaries	57,594.04	58,067.76
		2XX	Personal Services - Employee Benefits	8,277.17	8,344.84
		<b>222X Educational Media Services</b>			
		1XX	Personal Services - Salaries	76,604.54	73,971.41
		2XX	Personal Services - Employee Benefits	8,347.71	8,421.62
		3XX	Purchased Professional and Technical Services	700.00	3,661.50
		6XX	Supplies and Materials	3,377.57	1,301.19
		<b>23XX Support Services - General Administration</b>			
		1XX	Personal Services - Salaries	33,564.10	73,489.74
		2XX	Personal Services - Employee Benefits	18,209.78	17,547.39
		3XX	Purchased Professional and Technical Services	34,695.51	37,373.54
		5XX	Other Purchased Services	3,619.62	2,135.10
		6XX	Supplies and Materials	13,440.24	7,862.34
		810	Dues and Fees	13,622.65	14,053.79
		<b>24XX Support Services - School Administration</b>			
		1XX	Personal Services - Salaries	162,338.12	138,840.34
		2XX	Personal Services - Employee Benefits	45,944.25	43,144.27
		5XX	Other Purchased Services	4,158.44	5,321.50
		6XX	Supplies and Materials	6,518.07	5,122.80
		810	Dues and Fees	905.00	120.00
		<b>25XX Support Services - Business</b>			
		1XX	Personal Services - Salaries	45,800.68	46,725.37
		2XX	Personal Services - Employee Benefits	9,020.68	9,290.80
		3XX	Purchased Professional and Technical Services	17,655.16	10,505.41
		4XX	Purchased Property Services	0.00	25.20
		5XX	Other Purchased Services	2,515.69	996.83
		6XX	Supplies and Materials	1,811.82	2,439.82
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX	Personal Services - Salaries	152,211.66	167,838.90
		2XX	Personal Services - Employee Benefits	30,569.94	38,371.16
		3XX	Purchased Professional and Technical Services	1,558.46	6,765.00
		4XX	Purchased Property Services	24,947.96	74,606.10
		5XX	Other Purchased Services	0.00	1,070.56
		6XX	Supplies and Materials	11,777.81	18,923.78
		7XX	Property and Equipment Acquisition	18,566.57	0.00
		810	Dues and Fees	871.50	0.00
		8XX	Other Expenditures	0.00	903.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	90,415.33	96,159.93
		2XX	Personal Services - Employee Benefits	43,677.67	63,696.12



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	0.00	418.50
			6XX Supplies and Materials	6,403.89	3,699.40
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	85,532.82	90,923.22
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
		<b>221X Improvement of Instruction Services</b>			
			810 Dues and Fees	5,714.00	0.00
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	4,858.11	2,620.94
<b>420</b>	<b>Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	16,541.20	9,678.51
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	35,368.90	38,942.13
			2XX Personal Services - Employee Benefits	332.26	731.29
			5XX Other Purchased Services	16,751.34	13,412.07
			6XX Supplies and Materials	7,464.28	8,402.18
<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	92,236.59	88,019.67
			2XX Personal Services - Employee Benefits	1,265.02	1,289.40
			5XX Other Purchased Services	9,784.81	12,162.22
			6XX Supplies and Materials	39,662.25	22,100.47
<b>910</b>	<b>Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	81,363.95	55,016.25
			2XX Personal Services - Employee Benefits	27,170.28	21,495.87
			5XX Other Purchased Services	0.00	215.00
			6XX Supplies and Materials	0.00	3,320.00
<b>999</b>	<b>Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	2,000.00	2,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,104,974.77</u>	<u>3,131,547.72</u>



# Trustees' Financial Summary

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**46 Sheridan County**

**0828 Plentywood K-12 Schools**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance	423,701.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,112,798.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,131,547.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      47,335.48      Less Last Year                      39,765.69      (4a)	7,569.79	
Increase/Decrease of Reserve for Encumbrances		
This Year                      8,521.75      Less Last Year                      37,012.23      (4b)	-28,490.48	
	-20,920.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	384,032.01	(5)



# Trustees' Financial Summary

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0828 Plentywood K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	276,973.37	189,875.79
	1190 Penalties and Interest on Taxes	283.03	226.13
	1510 Interest Earnings	1,048.84	1,493.24
	1900 Other Revenue from Local Sources	5,951.49	0.00
	2220 County On-Schedule Trans Reimb	63,840.15	52,757.23
	3210 State On-Schedule Trans Reimb	56,303.95	52,757.23
	3444 State School Block Grant	31,222.11	31,222.11
	3446 SB96 Block Grant Reimbursement	5,881.42	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-5,170.49
<b>041</b>	<b>Advance on Payment of Protested Tax</b>		
	1111 District Levy - Real Property	0.00	35,777.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>441,504.36</b>	<b>358,938.36</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			1XX Personal Services - Salaries	31,746.00	27,585.02
			2XX Personal Services - Employee Benefits	12,683.84	6,600.78
			3XX Purchased Professional and Technical Services	0.00	125.00
			6XX Supplies and Materials	224.95	300.00
		<b>24XX</b>	<b>Support Services - School Administration</b>		
			1XX Personal Services - Salaries	0.00	41,170.20
			2XX Personal Services - Employee Benefits	0.00	13,187.03
		<b>25XX</b>	<b>Support Services - Business</b>		
			1XX Personal Services - Salaries	15,782.28	15,782.28
			2XX Personal Services - Employee Benefits	2,718.66	2,739.30
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	10,634.88	11,156.01
		<b>27XX</b>	<b>Student Transportation Services</b>		
			1XX Personal Services - Salaries	116,044.08	116,854.22
			2XX Personal Services - Employee Benefits	13,069.27	14,784.35
			3XX Purchased Professional and Technical Services	300.00	140.00
			4XX Purchased Property Services	67,873.99	35,366.47
			5XX Other Purchased Services	12,214.55	14,984.00
			6XX Supplies and Materials	65,197.61	41,943.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	3,795.00	2,943.98
			2XX	Personal Services - Employee Benefits	190.58	177.96
			3XX	Purchased Professional and Technical Services	0.00	90.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>352,475.69</b>	<b>345,930.10</b>	

Schedule Of Changes Worksheet						Fund Code 10	
Beginning Fund Balance						208,890.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						358,938.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						345,930.10	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	7,693.32	Less Last Year	6,756.71	(4a)	936.61	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	572.24	(4b)	-572.24	
						364.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						222,262.78	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	162,121.92	132,363.70
	1190 Penalties and Interest on Taxes	131.75	146.60
	1510 Interest Earnings	893.91	2,003.02
	1900 Other Revenue from Local Sources	0.00	597.97
	3445 State Combined Fund School Block Grant	13,141.55	0.00
<b>041</b>	<b>Advance on Payment of Protested Tax</b>		
	1111 District Levy - Real Property	0.00	24,972.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>176,289.13</u>	<u>160,083.89</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	211,045.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	160,083.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	371,129.62	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	39.23	44.77
	1611 National School Lunch Program	99,907.43	93,112.55
	1632 Daily Adult Sales	12,113.00	9,933.05
	3220 State Food Services Match	586.38	280.73
	4550 Federal Child Nutrition	58,519.20	73,666.39

#### 040 OPI School Nutrition Grant

4610 School Nutrition Equipment Assistance Grant	0.00	5,000.00
--------------------------------------------------	------	----------

#### Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

171,165.24 182,037.49

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	138.00
		31XX Food Services			
			1XX Personal Services - Salaries	34,736.07	50,362.71
			2XX Personal Services - Employee Benefits	0.00	175.74
			4XX Purchased Property Services	331.00	1,775.80
			5XX Other Purchased Services	1,902.78	675.17
			6XX Supplies and Materials	132,698.29	127,912.11

#### 040 OPI School Nutrition Grant

#### 461 School Nutrition Equipment Grant

#### 31XX Food Services

4XX Purchased Property Services	0.00	5,000.00
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#### Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

169,668.14 186,039.53



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance					13,295.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					182,037.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					186,039.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	8,071.07	Less Last Year	9,376.51	(4a)	-1,305.44	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,700.00	Less Last Year	0.00	(4b)	1,700.00	
					394.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,688.49	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	16,408.90
	1190 Penalties and Interest on Taxes	0.00	13.66
	1510 Interest Earnings	0.00	7.23
<b>041</b>	<b>Advance on Payment of Protested Tax</b>		
	1111 District Levy - Real Property	0.00	3,115.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>19,545.14</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	19,545.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	19,545.00

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,545.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,545.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.14 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	860.43	1,086.91
	1530 Net Increase (Decrease) in the Fair Value of Investments	34,289.84	0.00
	1900 Other Revenue from Local Sources	1,612.04	361.50
	2240 County Retirement Distribution	377,188.24	423,505.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>413,950.55</b>	<b>424,953.61</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	232,707.90	241,688.52
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	8,869.38	9,175.35
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	12,066.65	11,676.43
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	11,636.26	20,482.74
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	25,359.22	27,658.10
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	6,538.81	8,286.47
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	25,237.70	26,212.23
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	24,389.81	19,196.39
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	12,854.22	15,363.89
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	361.24	424.27
	<b>610 Adult Continuing Education Programs</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	196.51	154.94
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
		2XX	Personal Services - Employee Benefits	5,510.22	6,357.53



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	11,599.05	10,952.44
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	15,150.73	16,313.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				392,477.70	413,942.50	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					113,494.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					424,953.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					413,942.50	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,505.90	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>002 Stoner Athletic Grant</b>		
1900	Other Revenue from Local Sources	325.00
<b>003 Box Tops</b>		
1900	Other Revenue from Local Sources	459.70
<b>005 Elementary Playground Project</b>		
1900	Other Revenue from Local Sources	127.65
<b>006 Greenhouse Project</b>		
1900	Other Revenue from Local Sources	17,867.69
<b>008 Montana Digital Academy</b>		
1900	Other Revenue from Local Sources	12,658.77
<b>022 BCBSMT Refund in Question 14-15</b>		
1900	Other Revenue from Local Sources	6,953.00
<b>026 Advancing Agriculture Education Program</b>		
3270	State - Advancing Agriculture Education	2,000.00
<b>036 PEAFF Spring 2016</b>		
1900	Other Revenue from Local Sources	19,746.94
<b>046 Vocational Rehab-DPHHS</b>		
4740	Pre-Employment Transition Services (DPHHS)	26,250.00
<b>095 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,041.00
<b>216 Vo Ed All Career &amp; Tech Ed Programs</b>		
3900	State Career & Technical Ed Entitlement	8,601.00
<b>316 Title I Improving Basic Programs</b>		
4200	Title I, Part A, Improving Basic Programs	105,064.00
<b>776 IDEA Part B (Trans from Coop)</b>		
5700	Resources Transferred from Other School Districts or Cooperatives	82,620.00
<b>796 IDEA Preschool (Trans from Coop)</b>		
5700	Resources Transferred from Other School Districts or Cooperatives	1,249.00
<b>802 LGST</b>		
1900	Other Revenue from Local Sources	12,812.68
<b>803 Stoner Science Grant</b>		
1900	Other Revenue from Local Sources	10.00
<b>816 Vo Ed Carl Perkins Basic Grant</b>		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	4,417.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>313,203.43</b>



# Trustees' Financial Summary

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**46 Sheridan County**

**0828 Plentywood K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
004	Music Boosters				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		230.00
			<b>004 Subtotal</b>		230.00
006	Greenhouse Project				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		4XX	Purchased Property Services		405.90
		6XX	Supplies and Materials		14,249.73
			<b>006 Subtotal</b>		14,655.63
008	Montana Digital Academy				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		10,208.68
		2XX	Personal Services - Employee Benefits		1,194.18
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services		1,743.67
	25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services		1,372.26
			<b>008 Subtotal</b>		14,518.79
009	Outlook Annexation Funds				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services		4,122.21
			<b>009 Subtotal</b>		4,122.21
011	Academic Achievement AYP				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services		300.00
			<b>011 Subtotal</b>		300.00
018	Sheridan Electric Capital Credit Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		8,200.00
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services		9,000.00
			<b>018 Subtotal</b>		17,200.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
021	Violet Larsen Memorial Technology				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		2,479.00
			<b>021 Subtotal</b>		2,479.00
025	Advancing Agriculture Education Program				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		6XX	Supplies and Materials		287.50
			<b>025 Subtotal</b>		287.50
026	Advancing Agriculture Education Program				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		6XX	Supplies and Materials		2,000.00
			<b>026 Subtotal</b>		2,000.00
035	PEAF Spring 2015				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		875.28
			<b>035 Subtotal</b>		875.28
036	PEAF Spring 2016				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		17,303.07
	222X Educational Media Services				
		6XX	Supplies and Materials		499.41
			<b>036 Subtotal</b>		17,802.48
046	Vocational Rehab-DPHHS				
	474 Pre-Employment Transition Services (DPHHS)				
	1XXX Instruction				
		1XX	Personal Services - Salaries		14,970.67
		2XX	Personal Services - Employee Benefits		1,553.98
			<b>046 Subtotal</b>		16,524.65
095	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		6XX	Supplies and Materials		3,915.00
			<b>095 Subtotal</b>		3,915.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
216	Vo Ed All Career & Tech Ed Programs				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX	Supplies and Materials	3,949.00
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX	Supplies and Materials	2,223.00
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX	Supplies and Materials	2,429.00
				216 Subtotal	8,601.00
315	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX	Supplies and Materials	2,130.48
				315 Subtotal	2,130.48
316	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	69,912.00
			2XX	Personal Services - Employee Benefits	12,979.86
			5XX	Other Purchased Services	271.89
			6XX	Supplies and Materials	6,808.80
		221X	Improvement of Instruction Services		
			5XX	Other Purchased Services	1,000.49
				316 Subtotal	90,973.04
666	OTO Energy Cost Relief				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX	Purchased Property Services	4,682.98
				666 Subtotal	4,682.98
776	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	69,408.28
			2XX	Personal Services - Employee Benefits	13,211.72
				776 Subtotal	82,620.00
796	IDEA Preschool (Trans from Coop)				
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	1,078.50



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**0828 Plentywood K-12 Schools**

<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>Fund Code 15</b>
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PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		170.50
			<b>796 Subtotal</b>		1,249.00

**802 LGST**

**170 Distance Learning**

**21XX Support Services - Students**

3XX Purchased Professional and Technical Services	1,345.36
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**1XX Regular Education Programs - Elementary/Secondary**

**1XXX Instruction**

6XX Supplies and Materials	7,657.04
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**23XX Support Services - General Administration**

6XX Supplies and Materials	749.00
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**25XX Support Services - Business**

3XX Purchased Professional and Technical Services	2,013.00
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**26XX Operation and Maintenance of Plant Services**

4XX Purchased Property Services	7,000.00
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**720 School Sponsored Athletics**

**35XX Extracurricular - Athletics**

6XX Supplies and Materials	1,853.00
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<b>802 Subtotal</b>	20,617.40
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**816 Vo Ed Carl Perkins Basic Grant**

**451 Carl Perkins (Federal Vo-Ed) - Basic Grant**

**1XXX Instruction**

6XX Supplies and Materials	3,917.00
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**221X Improvement of Instruction Services**

5XX Other Purchased Services	500.00
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<b>816 Subtotal</b>	4,417.00
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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	310,201.44
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<b>Schedule Of Changes Worksheet</b>	<b>Fund Code 15</b>
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Beginning Fund Balance	181,744.30 (1)
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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	313,203.43 (2)
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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	310,201.44 (3)
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Increase/Decrease of Reserve for Inventories

This Year	0.00	Less Last Year	0.00	(4a)	0.00
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Increase/Decrease of Reserve for Encumbrances

This Year	5,201.99	Less Last Year	12,849.61	(4b)	-7,647.62
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	-7,647.62 (4)
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Ending Fund Balance (1 + 2 - 3 + 4)	177,098.67 (5)
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# Trustees' Financial Summary

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0828 Plentywood K-12 Schools

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Stoner Athletic Grant	325.00	0.00	325.00
003 Box Tops	459.70	0.00	459.70
004 Music Boosters	0.00	230.00	-230.00
005 Elementary Playground Project	127.65	0.00	127.65
006 Greenhouse Project	17,867.69	14,655.63	3,212.06
008 Montana Digital Academy	12,658.77	14,518.79	-1,860.02
009 Outlook Annexation Funds	0.00	4,122.21	-4,122.21
011 Academic Achievement AYP	0.00	300.00	-300.00
018 Sheridan Electric Capital Credit Donation	0.00	17,200.00	-17,200.00
021 Violet Larsen Memorial Technology	0.00	2,479.00	-2,479.00
022 BCBSMT Refund in Question 14-15	6,953.00	0.00	6,953.00
025 Advancing Agriculture Education Program	0.00	287.50	-287.50
026 Advancing Agriculture Education Program	2,000.00	2,000.00	0.00
035 PEAFF Spring 2015	0.00	875.28	-875.28
036 PEAFF Spring 2016	19,746.94	17,802.48	1,944.46
046 Vocational Rehab-DPHHS	26,250.00	16,524.65	9,725.35
095 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,041.00	3,915.00	8,126.00
216 Vo Ed All Career & Tech Ed Programs	8,601.00	8,601.00	0.00
315 Title I, Part A, Improving Basic Programs	0.00	2,130.48	-2,130.48
316 Title I Improving Basic Programs	105,064.00	90,973.04	14,090.96
666 OTO Energy Cost Relief	0.00	4,682.98	-4,682.98
776 IDEA Part B (Trans from Coop)	82,620.00	82,620.00	0.00
796 IDEA Preschool (Trans from Coop)	1,249.00	1,249.00	0.00
802 LGST	12,812.68	20,617.40	-7,804.72
803 Stoner Science Grant	10.00	0.00	10.00
816 Vo Ed Carl Perkins Basic Grant	4,417.00	4,417.00	0.00
<b>Total</b>	<b>313,203.43</b>	<b>310,201.44</b>	<b>3,001.99</b>



# Trustees' Financial Summary

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0828 Plentywood K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1340 Fees for Adult Education	3,165.00	1,450.00
	1510 Interest Earnings	124.59	127.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,289.59	1,577.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX Personal Services - Salaries	2,512.50	1,983.75	
			2XX Personal Services - Employee Benefits	10.38	11.20	
			6XX Supplies and Materials	174.00	194.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,696.88	2,188.95	

Schedule Of Changes Worksheet				Fund Code 17
Beginning Fund Balance				16,727.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,577.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,188.95 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				16,115.16 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue	2015 Value	2016 Value	
	1311 Driver's Education Fees	5,400.00	5,175.00	
	1510 Interest Earnings	103.94	108.23	
	3260 State Driver's Education Reimbursement	0.00	4,230.00	
	6100 Material Prior Period Revenue Adjustments	-177.99	0.00	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,325.95</b>	<b>9,513.23</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		4,406.25	7,706.25
		2XX Personal Services - Employee Benefits		22.36	43.65
		6XX Supplies and Materials		370.34	593.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>4,798.95</b>	<b>8,343.75</b>

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						15,660.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,513.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,343.75 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,829.56 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	56.15	57.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>56.15</u>	<u>57.28</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					7,530.82 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					57.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,588.10 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	101.90	119.17
	5300 Operating Transfers from Other Funds	2,000.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,101.90	2,119.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						15,670.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,119.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,789.62 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	66,303.56	53,766.90
	1190 Penalties and Interest on Taxes	78.87	62.44
	1510 Interest Earnings	137.22	174.92
	1900 Other Revenue from Local Sources	90.00	106.00
	3281 State Technology Aid	2,874.91	2,768.83
	3447 SB96 Combined Block Grant Reimbursement	8,233.99	0.00
<b>041</b>	<b>Advance on Payment of Protested Tax</b>		
	1111 District Levy - Real Property	0.00	10,141.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>77,718.55</u>	<u>67,020.65</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services	5,125.40	13,628.20
			4XX Purchased Property Services	17.95	0.00
			6XX Supplies and Materials	11,093.80	14,830.98
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			1XX Personal Services - Salaries	31,826.40	36,554.05
			2XX Personal Services - Employee Benefits	6,992.92	8,092.82
			3XX Purchased Professional and Technical Services	9,315.97	9,081.14
			4XX Purchased Property Services	0.00	575.00
			6XX Supplies and Materials	2,763.87	0.00
		<b>25XX</b>	<b>Support Services - Business</b>		
			6XX Supplies and Materials	199.98	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>67,336.29</u>	<u>82,762.19</u>



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Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					22,640.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67,020.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					82,762.19 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,899.13 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	236.58	171.91
	1900 Other Revenue from Local Sources	0.00	61.80
	3460 Montana Oil and Gas Tax	174,347.58	105,457.87
	6100 Material Prior Period Revenue Adjustments	2,358.70	9,668.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>176,942.86</b>	<b>115,360.07</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	7,500.00
			2XX Personal Services - Employee Benefits	0.00	40.20
			6XX Supplies and Materials	32,913.41	1,133.87
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	25,429.32	22,472.40
			3XX Purchased Professional and Technical Services	16,448.39	0.00
			5XX Other Purchased Services	36,704.75	40,346.75
			6XX Supplies and Materials	169.99	36.05
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	53,294.40	48,651.01
			6XX Supplies and Materials	390.60	0.00
<b>910 Budget Amendment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	0.00	5,259.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>165,350.86</b>	<b>125,439.63</b>





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## Schedule Of Changes Worksheet

**Fund Code 29**

Beginning Fund Balance					48,092.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					115,360.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					125,439.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	61.80	(4b)	-61.80	
					-61.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,950.72	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	2,213.94
	5110 Sale of Bonds	0.00	4,173,766.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>4,175,980.09</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			8XX Other Expenditures	0.00	32,995.95
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	0.00	19,637.87
<b>051</b>	<b>Boiler/Heating System - Bond</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			5XX Other Purchased Services	0.00	1,115.88
			7XX Property and Equipment Acquisition	0.00	2,087,396.36
<b>052</b>	<b>Roof - Bond</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	795,982.00
<b>053</b>	<b>Alarm System - Bond</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	46,794.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>2,983,922.35</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0828-23844527

**46 Sheridan County**

**0828 Plentywood K-12 Schools**

## Schedule Of Changes Worksheet

**Fund Code 60**

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,175,980.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,983,922.35	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	2,829,637.00	Less Last Year	0.00	(4b)	2,829,637.00	
					2,829,637.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,021,694.74	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	102,222.86	82,761.12
	1190 Penalties and Interest on Taxes	130.47	96.75
	1510 Interest Earnings	162.34	234.16
	1900 Other Revenue from Local Sources	250.00	110.00
	3445 State Combined Fund School Block Grant	13,141.55	26,283.10
<b>041</b>	<b>Advance on Payment of Protested Tax</b>		
	1111 District Levy - Real Property	0.00	15,609.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>115,907.22</b>	<b>125,095.08</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials	545.96	0.00
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			6XX Supplies and Materials	0.00	634.56
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			3XX Purchased Professional and Technical Services	12,647.48	4,948.00
			4XX Purchased Property Services	83,542.80	20,589.16
			6XX Supplies and Materials	28,825.39	17,370.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>125,561.63</b>	<b>43,542.67</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	19,979.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125,095.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,542.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	4,007.50	(4b)
	-4,007.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	97,524.35	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	87.63	0.00
	6100 Material Prior Period Revenue Adjustments	-268.91	0.00
<b>101</b>	<b>Marron CD Scholarshi</b>		
	1510 Interest Earnings	0.00	212.37
<b>102</b>	<b>CKraft Memorial Scholarship</b>		
	1510 Interest Earnings	0.00	153.74
<b>301</b>			
	1510 Interest Earnings	130.89	0.00
<b>302</b>			
	1510 Interest Earnings	169.77	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>119.38</b>	<b>366.11</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			870 Student Scholarships	660.46	0.00
<b>101</b>	<b>Marron CD Scholarshi</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			870 Student Scholarships	0.00	1,000.00
<b>102</b>	<b>CKraft Memorial Scholarship</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			870 Student Scholarships	0.00	500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>660.46</b>	<b>1,500.00</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 81**

Beginning Fund Balance					51,433.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					366.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,500.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					50,299.13	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	216,076.26	187,626.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>216,076.26</u>	<u>187,626.93</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	220,391.92	169,221.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>220,391.92</u>	<u>169,221.97</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	62,893.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	187,626.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	169,221.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	81,298.75	(5)

# Trustees' Financial Summary

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**0828 Plentywood K-12 Schools**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	78,460.95	85,562.46
XX	39X	1XXX	112 Certified Teacher Staff Salaries	167,764.00	171,869.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	165.85	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	1,081.26	1,078.50
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,355,008.61	1,335,792.42
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	32,283.08	2,423.89
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	133,412.29	124,449.66
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	2,930,172.65
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	880.00





# Trustees' Financial Summary

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0828 Plentywood K-12 Schools

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	55,792.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	55,792.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,597.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	80,341.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	274,442.17
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

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0828 Plentywood K-12 Schools

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	96,159.93	19,545.00	0.00	0.00	0.00
280	1XXX	2XX	63,696.12	0.00	0.00	0.00	0.00
280	1XXX	3XX	418.50	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,699.40	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	90,923.22	0.00	0.00	0.00	0.00
<b>Totals</b>			254,897.17	19,545.00	0.00	0.00	0.00

274,442.17

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

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**0828 Plentywood K-12 Schools**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	149,709.00	0.00	0.00	0.00	149,709.00
Land Improvements	307,602.20	0.00	0.00	0.00	307,602.20
*** Buildings	6,859,424.44	0.00	120,173.00	0.00	6,979,597.44
*** Machinery and Equipment	1,295,398.00	0.00	0.00	49,325.00	1,246,073.00
Totals at Historical Cost	8,612,133.64	0.00	120,173.00	49,325.00	8,682,981.64
<b>Depreciation</b>					
Improvement Accum	203,789.00	0.00	8,053.00	0.00	211,842.00
Building Accum	3,537,384.00	0.00	129,836.00	0.00	3,667,220.00
*** Machinery and Equipment Accum	999,265.00	-49,325.00	57,762.00	0.00	1,007,702.00
Total Accumulated Depreciation	4,740,438.00	-49,325.00	195,651.00	0.00	4,886,764.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,871,695.64	49,325.00	-75,478.00	49,325.00	3,796,217.64

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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**0828 Plentywood K-12 Schools**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	242,060.78	5,812.19	0.00	0.00	247,872.97	0.00	247,872.97
Total Governmental Activity							
Non-bond Long-Term Liabilities	242,060.78	5,812.19	0.00	0.00	247,872.97	0.00	247,872.97
<b>Bond(s)</b>							
05/19/2016	0.00	1,925,000.00	0.00	0.00	1,925,000.00	72,500.00	1,852,500.00
05/19/2016	0.00	1,925,000.00	0.00	0.00	1,925,000.00	72,500.00	1,852,500.00
Total Governmental Activity							
Bond Long-Term Liabilities	0.00	3,850,000.00	0.00	0.00	3,850,000.00	145,000.00	3,705,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	450,785.29	37,614.18	0.00	488,399.47
Net Pension - TRS	2,573,168.00	260,519.00	0.00	2,833,687.00